

**Public Information Requests – Data Definitions for Reports Available Regarding State Payroll and State Workforce**

**I. Comptroller Payroll Reporting Information:**

**A. The Comptroller's Media Report:**

The media report is a "snapshot" report that runs quarterly on a set Pay Date schedule. This report includes people paid any gross pay as of the date of the report. It includes regular employees, temporary employees, contract employees and, if paid on the date of the report, retroactive payments to former employees.

It excludes all employees who were not paid on that date, such as employees on unpaid leave or any other unpaid status. The report provides Position Title (department controlled field, defaults to Job code title). It lists each employee's "Annual Rate". It gives prior calendar year earnings and excludes all reimbursement codes as well as settlement and judgment payments. The prior calendar year payment includes all earnings from any department for which the employee worked.

This report excludes certain employees for the following reasons; as victims of domestic violence in accordance with General Laws (G.L.) c. 66 s.10 (d) as well as human service clients or residents earning nominal wages for rehabilitation services in accordance with G.L. c. 4 s, 4(26) (c) and HIPPA restrictions. In addition, this office has determined that, under the Family Educational Rights and Privacy Act (FERPA), the work records of students (undergraduate or graduate) who work for the University or other higher education college WHILE A STUDENT are protected from disclosure of their work information (title, salary, hours, name, dept). Therefore, students paid are excluded.

**Data layout:**

**Field descriptions and explanations:**

1. Department – 3 letter code of the department employing Employee. If the employee has multiple paid jobs in that pay period, all jobs will be listed
2. Name – Employee's Last Name, First Name and Middle Initial. Employees may be known informally by another name or variations of the name. For example, someone may use her legal name for payroll but use maiden name in departmental business.
3. Job Title – Current Position title Description for employee, Human Resource or Department entered field.
4. Std Hours – Standard Hours. For Executive Branch Employees, positions are either a standard 37.5 or 40 hours. Departments enter a standard weekly number of work hours for each employee, either full time (37.5 or 40) or some number of part time hours less than the full time amount.
5. Annual Rate – Calculated field based on standard hours times hourly rate times 52.
6. Earnings – Total of Earnings to the employee for prior calendar year. If the employee worked in multiple jobs during the prior year, all applicable earnings are included. If the employee did not work in the previous calendar year, the field will be blank.
7. Union Code – If applicable, current Union Code for the employee for that job.

**B. Comptroller of the Commonwealth Website –**

**1. Research and Statistics: Commonwealth Employees:**

The report can be found at the following link

<https://massfinance.state.ma.us/CommonCents/commonEmployees.asp>.

This reports total Standard Workforce employees on the current pay-period by department; one report counts such employees, the other sums their FTEs, and both spread the dept totals. Each is further broken down by department and source of funding – Budgetary, Capital, Trust and/or Federal.

## **2, Direct Deposit Report: Comptroller Events – Payroll User Group (posted quarterly):**

The report can be found at the following link

[http://www.mass.gov/?pageID=oscterminal&L=4&L0=Home&L1=Guidance+for+Agencies&L2=Training&L3=Comptroller+Events&sid=Aosc&b=terminalcontent&f=comptroller\\_events\\_ce\\_payroll\\_usr\\_grp&csid=Aosc](http://www.mass.gov/?pageID=oscterminal&L=4&L0=Home&L1=Guidance+for+Agencies&L2=Training&L3=Comptroller+Events&sid=Aosc&b=terminalcontent&f=comptroller_events_ce_payroll_usr_grp&csid=Aosc).

The direct deposit report is a paycheck count by department for employees on direct deposit and those who are not. It includes count of everyone paid with no exclusions. Employees with multiple jobs are counted once if the multiple jobs are in the same department, but will duplicate the count if work in more than one department.

## **3. Commonwealth Financial and Bond offering statements: Research and Statistics:**

The report can be found at the following link

<http://www.mass.gov/?pageID=oscsubtopic&L=3&L0=Home&L1=Publications+and+Reports&L2=Financial+Reports&sid=Aosc>.

The Statistical Section of financial reports, such as the Comprehensive Annual Financial Reports (CAFR), provides statistics and trends on Commonwealth employees over a ten year period.

## **C. Considerations when analyzing Payroll data trends:**

1. When comparing the Comptroller's "media report" with other **payroll related workforce** reports to identify changes in overtime, there are several factors the users should consider. Is all data from the same source and using the same workforce definition? Difference in definition may be employee versus FTE for data files from sources presenting differing combination of: Regular state employees, temporary employees and contract employees while some reports are presenting employee counts and other FTE counts.
2. When comparing, are the same set of departments included in each report? That is a common reason for large discrepancies. Appendix A lists the 2010 Commonwealth departments and the governmental unit designation for each.
3. If you are using a report with a list of names and salaries, it will not tie to a report of Head Count because certain employee information is protected from public disclosures and redacted from the report.
4. Employment at the schools of higher education spikes during the academic sessions and drops during summer and winter breaks. Employment at the Department of Conservation and Recreation spikes during summer seasonal employment.
5. All employees of the Commonwealth are paid from one of two payroll systems. The HR/CMS (Human Resource/ Compensation Management System) managed by ANF, HRD, TRE and CTR for all of state government except the University Of Massachusetts which runs the e\*mpac payroll system with policies approved by the Comptroller. The Comptroller's "Media Report" contains data from both of these systems.

6. Payroll data from Public authorities, often called Quasi Public agencies, are not required to use the Commonwealth payroll system or to be included in reports issued by the Comptroller. MassDOT processes all fiscal activity through the state financial (MMARS) and payroll (HR/CMS) systems and continues to be included in Comptroller reports.

7. Changes in payroll counts vary over time for a variety of reasons, including consolidation of payroll systems or significant organizational changes such as the following:

- Fall 2008 through June 2009: 16 local payroll systems in state and community colleges were eliminated and consolidated onto HR/CMS system. These systems, while paying mostly intermittent employees (student interns and adjunct professors), issued 11,000 W2's in total the year before they were eliminated and can account for an increase in employee counts of 2,000 to 3,000 at any given point in time. These employees were not included in the media report prior to conversion.
- Nov 1, 2009: 1,270 former employees of the Massachusetts Turnpike Authority were added to the payroll system as part of transportation consolidation.
- January 1, 2010: 2,766 employees of the sheriffs of seven counties were converted to state departments and now use HR/CMS.
- July 1 2010: 60 employee positions from the Tobin Bridge (a former component of MassPort) were converted to MassDOT.

## II. Definitions of Employee:

**Employee** – An individual who meets the IRS and labor law definition of an employee. It is required that they be issued a W-2 for defined amounts received from the Commonwealth.

Employees are also referred to in one of three categories:

- **Regular State Employee** - those who are eligible for employee benefits such as pension and health insurance.
- **Temporary Employee** - Seasonal Employees whose jobs only exist for part of the year. Examples include Lifeguards, skating rink managers, 960 hour employees (employees who have retired from state services and are working limited hours in accordance with retirement law).
- **Contracted Employee** – These individuals meet state and federal definition of employee, do not participate in employee benefits such as employer provided health insurance and retirement, may be temporarily employed for a specific project or service. In addition, this group includes students in work study programs, students paid as interns hired by agencies, adjunct faculty, and temporary employment for services often tied to specific projects.

**Full Time Equivalent (FTE)** – This number reflects a calculation that summarizes employees paid into the equivalent if everyone worked full-time hours. One Full Time Equivalent (FTE) equals a full workweek (ex. 37.5 or 40 hours), regardless of the number of positions or employees that make up those hours. Measures the workforce based on the hours each job is scheduled to work (not on hours actually worked per job). For example, two employees each scheduled as half-time (0.5) count as two jobs ("employees"), but only one FTE. This is frequently considered a more accurate view of changes in the workforce over time.

**Standard Workforce** – Describes the set of employees who are likely working regularly. It excludes those on unpaid leave and those in contractor, board member and seasonal positions. Standard Workforce excludes employees on UNPAID leave for that reported pay period end date

### III. Definitions of Pay:

#### Types of Payments:

**Taxable payments:** Base salary, overtime, supplemental pay (shift differentials, longevity, etc.).

**Non-taxable payments:** Employee reimbursements (mileage, travel, etc.), Assault Pay, etc.

**Cash:** Taxable payments plus non taxable payments.

**Non-cash or Imputed Income:** Taxable fringe benefits such as employer provided parking over the exclusion amount, use of a state vehicle for personal use, health benefits to non-federal eligible spouses, etc.

**Pre-tax deductions:** Contributions to Regular Retirement; Dependent Care Assistance Plan and fees; Deferred Compensation under Internal Revenue Code §457(b) for both Voluntary and Mandatory (OBRA 90) contributions; Tax Sheltered Annuities under Internal Revenue Code §403(b); Health Insurance Premiums, Health Care Spending Account contributions and fees; and Transportation expenses.

**Employee Gross Pay:** Employee gross pay is made up of taxable and non-taxable payments paid as cash.

**Employee Wages:** Employee wages are comprised of taxable payments plus non-cash income less benefits that are pretax deductions.

**Employee Annual Rate:** A calculated amount based on the employee's base rate, which would exclude supplemental pay such as shift differential, overtime, of pay over a year. The payroll system calculates Annual Rate by multiplying the hourly wage with the number of standard (scheduled) weekly hours and then multiplying that result by 52 weeks. Since it is a calculated field, the Annual Rate of employees with intermittent or irregular work schedules may be inaccurate, tending to be overstated.

**Employee Earnings:** The gross pay amount less non-taxable payments and settlements and judgments reported at the close of the calendar year.

**Reportable Wages:** Taxable payments plus imputed income minus pretax deductions. W-2 and quarterly tax reports are based on reportable wages (with variations across Federal, Medicare and State inclusions or exclusions of wage or deductions).

**Payroll Expenditures:** This is a summary of gross pay recorded for elements of the chart of accounts. Chart of accounts include Department, Appropriation, Fund, and/or Object Code.

## **Appendix A - Department Listing by Governmental Unit as of 2011**

### **JUDICIARY**

APC Appeals Court  
BBE Board of Bar Examiners  
CJC Commission on Judicial Conduct  
CPC Committee for Public Counsel  
MHL Mental Health Legal Advisors  
SJC Supreme Judicial Court  
TRC Trial Court

### **LEGISLATURE**

HOU House of Representatives  
LEG Joint Legislative Committees  
SEN Senate

### **CONSTITUTIONAL, ELECTED AND INDEPENDENT OFFICES**

AGO Attorney General's Office  
ART Mass. Cultural Council  
BER Berkshire District Attorney  
BRI Bristol District Attorney  
BSD Bristol Sheriff's Department  
CPF Campaign and Political Finance  
CPI Cape and Islands District Attorney  
CSW Commission on the Status of Women  
DAA District Attorney Association  
DAC Disabled Persons Protection Commission  
EAS Eastern District Attorney  
ETH State Ethics Commission  
GCN Governor's Council  
GOV Governor's Office  
HSD Hampshire Sheriff's Department  
HST Health Care Security Trust  
IGO Office of the Inspector General  
LOT Lottery Commission  
MID Worcester (Middle) District Attorney  
NFK Norfolk District Attorney  
NOR Middlesex (Northern) District Attorney  
NSD Nantucket Sheriff's Department  
NWD Northwestern District Attorney  
OSC Office of the Comptroller  
PLY Plymouth District Attorney  
SAO State Auditor's Office  
SDA Sheriffs Departments Association  
SDB Berkshire Sheriff's Department  
SDC Barnstable Sheriff's Department

SDD Dukes Sheriff's Department  
SDE Essex Sheriff's Department  
SDF Franklin Sheriff's Department  
SDH Hampden Sheriff's Department  
SDM Middlesex Sheriff's Department  
SDN Norfolk Sheriff's Department  
SDP Plymouth Sheriff's Department  
SDS Suffolk Sheriff's Department  
SDW Worcester Sheriff's Department  
SEC Secretary of the Commonwealth  
SUF Suffolk District Attorney  
TRE Office of the State Treasurer  
VWA Victim & Witness Assistance Board  
WES Western District Attorney

**EXECUTIVE AGENCIES (EXCEPT INSTITUTIONS OF HIGHER EDUCATION)**

ADD Developmental Disabilities  
AGR Department of Agriculture Resources  
ALA Administrative Law Appeals  
ANF Executive Office of Administration and Finance  
ATB Appellate Tax Board  
BLC Board of Library Commissioners  
BSB Bureau of State Office Buildings  
CAD Commission Against Discrimination  
CDA Emergency Management Agency  
CHE Soldier's Home Massachusetts  
CHS Criminal History Systems Board  
CJT Municipal Police Training Committee  
CME Chief Medical Examiner  
CSC Civil Service Commission  
DCP Division of Capital Asset Management  
DCR Department of Conservation and Recreation  
DFS Department of Fire Services  
DIA Department of Industrial Accidents  
DLR Division of Labor Relations  
DMH Department of Mental Health  
DMR Department of Developmental Services  
DOB Division of Banks  
DOC Department of Correction  
DOE Department of Elementary and Secondary Education  
DOI Division of Insurance  
DOL Department of Labor  
DOR Department of Revenue  
DOS Division of Standards  
DOT Department of Transportation  
DPH Department of Public Health

DPS	Department of Public Safety
DPU	Department of Public Utilities
DPW	Massachusetts Highway Department
DSS	Department of Children and Families
DYS	Department of Youth Services
EDU	Executive Office of Education
EEC	Department of Early Education and Care
EED	Executive Office of Housing and Economic Development
EHS	Executive Office of Health and Human Services
ELD	Department of Elder Affairs
ELW	Executive Office of Labor and Workforce Development
ENE	Division of Energy Resources
ENV	Executive Office of Energy and Environmental Affairs
EOL	Department of Workforce Development
EPS	Executive Office of Public Safety and Security
EQE	Department of Environmental Protection
FWE	Department of Fish and Game
GIC	Group Insurance Commission
HCF	Health Care Finance and Policy
HLY	Soldiers' Home, Holyoke
HRD	Human Resources Division
ITD	Information Technology Division
LIB	George Fingold Library
MAC	Massachusetts Aeronautics Commission
MCB	Commission for the Blind
MCD	Commission for the Deaf and Hard of Hearing
MIL	Military Division
MMP	Massachusetts Marketing Partnership
MRB	Merit Rating Board
MRC	Massachusetts Rehabilitation Commission
OCD	Division of Housing and Community Development
OHA	Massachusetts Office on Disability
ORI	Office of Refugees and Immigrants
OSD	Operational Services Division
PAR	Parole Board
PER	Public Employee Retirement Administration
POL	Department of State Police
REG	Division of Professional Licensure
RGT	Department of Higher Education
RMV	Registry of Motor Vehicles
SCA	Office of Consumer Affairs and Business Regulation
SEA	Department of Business and Technology
SOR	Sex Offenders' Registry
SRB	State Reclamation Board
SRC	State Racing Commission
TAC	Department of Telecommunications & Cable

TRB Massachusetts Teachers' Retirement System  
TRP Executive Office of Transportation and Public Works  
VET Department of Veterans Services  
WEL Department of Transitional Assistance

**INSTITUTIONS OF HIGHER EDUCATION**

BCC Berkshire Community College  
BHC Bunker Hill Community College  
BRC Bristol Community College  
BSC Bridgewater State College  
CCC Cape Cod Community College  
FRC Framingham State College  
FSC Fitchburg State College  
GCC Greenfield Community College  
HCC Holyoke Community College  
MAS Massasoit Community College  
MBC Mass Bay Community College  
MCA Massachusetts College of Art  
MCC Middlesex Community College  
MMA Massachusetts Maritime Academy  
MWC Mount Wachusett Community College  
NAC Massachusetts College of Liberal Arts  
NEC Northern Essex Community College  
NSC North Shore Community College  
QCC Quinsigamond Community College  
RCC Roxbury Community College  
SSA Salem State College  
STC Springfield Technical Community College  
UMS University of Massachusetts  
WOR Worcester State College  
WSC Westfield State College